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Our Ref: 31506-0060

December 28, 2000

**THE COMMISSIONER OF PATENTS AND TRADEMARKS
WASHINGTON, D.C. 20231**

Dear Sir:

We enclose the documents identified below in respect of a patent application in the name of **David L. Reynolds, et al** for an invention entitled: **"PHARMACEUTICAL DELIVERY SYSTEM"** to be filed on receipt.

Enclosed are: Specification, Claims & Abstract
Declaration, Power of Attorney
Four Sheets of Drawings
Cover letter with assignment to Duoject Medical Systems Inc.
Form PTO-1449 Information Disclosure Statement

	CLAIMS FILED		BASIC FEE
	Number Rate	Excess	\$710.00
Total claims	11 - 20 =	x	
Independent claims	2 - 3 =	x	
Multiple dependencies			
	Total filing fees		\$710.00

Please deduct the fee in the amount of **\$750.00 U.S.**, which includes the government filing fee and the assignment registration fee, from our Deposit Account No. 13-2400. An additional signed copy of this letter is attached.

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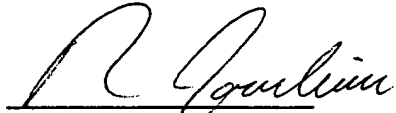
Also in Ottawa and
Mississauga

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The Commissioner of Patents and Trademarks

Should any Patent and Trademark Office Official want to telephone, the call should be made to Mr. Roland H. Joachim (Registration No. 40,353) at (416) 868-1482.

Yours very truly,

A handwritten signature in cursive script, appearing to read "R. Joachim", written over a horizontal line.

Roland H. Joachim
(Registration No. 40,353)

RHJ:pl
Encls.